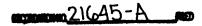


First Union Rail Corporation NC5811

Commercial Leasing Group One O'Hare Centre 6250 River Road, Suite 5000 Rosemont, IL 60018 Tel 847 318-7575 847 318-7588



**FROE TRANS**PORTATION BOARD

.05

VIA UPS 2nd DAY AIR

January 30, 2002

Mr. Vernon E. Williams Surface Transportation Board 1925 K Street, N.W., Room 704 Washington, DC 20423-0001

Attn: Recordation of Railroad Equipment

Memorandum of Lease Agreement Re:

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated January 2, 2002, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 21645.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation

One O'Hare Center

6250 River Road, Suite 5000

Rosemont, IL 60018

Lessee:

**United States Sugar Corporation** 

1111 Ponce De Leon Avenue

Clewiston, FL 33440

A description of the railroad equipment covered by the enclosed document is one hundred and twenty-five (125) 50 foot, Plate B, 70 ton, boxcars, with car numbers SCFE 23000-23124, inclusive.

A short summary of the document to appear in the index follows:

Memorandum of Lease between First Union Rail Corporation, Lessor, and United States Sugar Corporation, Lessee, covering 125, 50 foot, Plate B, 70 ton, boxcars, with car numbers SCFE 23000-23124, inclusive.

Also enclosed is a check in the amount of \$28.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5355. Thank you for your cooperation in this matter.

Very truly yours,

Susan Grokulsky

Susan Groku

Manager - Documents Administration

**Enclosures** (USS002)

ASSGN. NO.: USS002

## MEMORANDUM OF LEASE

The undersigned Lessor and Lessee have entered into that certain Lease Agreement, dated as of August 19, 1998, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider") as described in more particular on Exhibit A attached hereto, effective as of November 1, 2001, and subject to the terms, conditions and provisions of the above mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed

under seal by their respective officers duly authorized as of the date and year first above written.	
	LESSOR:
ATTEST:  By: A Dombrowski  Title: Director Of Documentation  [CORPORATE SEAL]	By: Picha I + Sum our Name: RICHARD F. SEVMOUR Title: Vica President Sales & Marketing  Executed on this Haday of January, 2007
STATE OF LUCINOIS COUNTY OF COOK	-
I, SUSAN GROKUUSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR, personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.	
WITNESS my hand and official	stamp or seal, this H day of January, 2002.  Susan Grobulsky  Notary Public
My Commission Expires:	
(140th y 1 dolle) NOTA	OFFICIAL SEAL SUSAN GROKULSKY IRY PUBLIC, STATE OF ILLINOIS OMMISSION EXPIRES 8-14-2004
	21645-A ME
	702 10-04 AM

**REFICE TRANSPORTATION BOARD** 

UNITED STATES SUGAR CORPORATION ATTEST: By: Name: STEPHEN Title: TREAMARK & ASST. SECRETARY Nam Executed on this 300 day of James 2002. [CORPORATE SEAL] STATE OF FLORICA COUNTY OF HENDRY I, EDWARD ALMEIDA , a Notary Public of the County and State aforesaid, certify that STEPHEN V. COSSIMILATION personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease As TREASURER AND ASSISTANT SECRETARY OF WITTED STATES SUCHA CORPORATION OF BOILE OF, AND WITH THE CILL AND BUNDANDA AUTHORITY OF, UNITED STATES SUCHA CORPORATION. day of TANIARY , 2002-**Notary Public** My Commission Expires: 9-7-02 My Commission CC706888 Expires September 7, 2002

LESSEE:

(Notary Public)

## EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS:

One hundred twenty-five (125)

**DESCRIPTION OF CARS:** 

50' 70-ton Plate B Boxcars

CAR NUMBERS:

SCFE 23000-23124